

United States Senate

April 23, 2020

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue N.W.
Washington, D.C. 20224

Dear Commissioner Rettig:

As the Internal Revenue Service (IRS) tirelessly works to implement the stimulus provisions of the recently enacted Coronavirus Aid, Relief, and Economic Security (CARES) Act, I urge you to do everything you can to make sure American taxpayer dollars are spent wisely and not wasted.

I was encouraged that the IRS began disbursing the 2020 Recovery Rebates for Individuals provided for under the CARES Act on April 11th, just two weeks following enactment, as those funds are intended to provide immediate financial relief to individuals that are hurting. However, I have been troubled by reports in recent weeks of improper payments being made by the IRS, including payments sent to deceased individuals and individuals who are claimed as dependents by another taxpayer. There have also been several reports of funds going to the wrong accounts and of under-payments, which fail to account for the dependents a taxpayer has properly claimed on his or her prior tax filings.

Responsible fiscal oversight is one of the most important responsibilities of our federal government. And let's not forget, this year's federal budget deficit will be the largest in the history of our nation, in excess of the cumulative deficits for the first 200 years of our country's existence. We will end the year with more than \$25 trillion in federal debt. With that in mind, I ask that you look into these reported improper payments, and provide responses to the following questions:

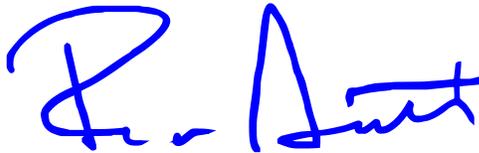
- How many improper payments has the IRS identified since it began disbursing funds to individual taxpayers pursuant to the 2020 Recovery Rebates for Individuals program?
 - How many improper payments have been made to:
 - Deceased individuals?
 - Individuals who are claimed as dependents of another taxpayer?
 - Incorrect banking accounts for otherwise eligible recipients?
 - Other ineligible individuals not identified above?

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- What is the total dollar value of improper payments identified for each category of ineligible recipients above?
- Were the tax filings used to identify potentially eligible recipients cross-referenced against other resources available to the IRS, such as the Death Master File maintained by the Social Security Administration, to confirm the continuing eligibility of the recipients prior to disbursement of funds?
- What mechanisms did the IRS have in place prior to disbursements being made to prevent improper payments to ineligible individuals?
 - What mechanisms have subsequently been implemented to prevent further improper payments, like those identified above?
- What has the IRS done to recover payments improperly made to ineligible recipients?

Thank you for your commitment to making sure American taxpayer dollars are spent properly, and I appreciate your prompt attention to this inquiry. I respectfully request that you provide written responses to the questions above within 30 days upon receipt of this letter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rick Scott". The signature is stylized with a large initial "R" and a prominent "S".

Rick Scott
United States Senator